



**Privilege Tax Rates
As Of
June 1, 2001**

<u>CLASSIFICATION</u>	<u>COMBINED TAX RATE</u>	<u>MARICOPA COUNTY TRANSACTION EXCISE TAX</u>	<u>CITY TRANSACTION TAX</u>	<u>CITY TRANSIENT TAX</u>	<u>STATE TAX</u>
1) Mining	4.9620%	0.4370%	1.4%		3.125%
2) Utilities	7.70%	0.70%	1.4%		5.6%
3) Electronic Visual Communications	7.70%	0.70%	1.4%		5.6%
4) Pipeline	7.70%	0.70%	1.4%		5.6%
5) Railroads	7.70%	0.70%	1.4%		5.6%
6) Publishing	7.70%	0.70%	1.4%		5.6%
7) Printing	7.70%	0.70%	1.4%		5.6%
8) Advertising	1.40%	0.00%	1.4%		0.0%
9) Contracting	7.70%	0.70%	1.4%		5.6%
Contracting Tax Factor	0.05005	0.004550	0.00910		0.0364
Contracting Tax Multiplier	0.04766440				
10) Restaurants	7.70%	0.70%	1.4%		5.6%
11) Food Stores	1.40%	0.00%	1.4%		0.0%
12) Retail	7.70%	0.70%	1.4%		5.6%
13) Amusements	7.70%	0.70%	1.4%		5.6%
14) Rentals					
Personal Property	7.70%	0.70%	1.4%		5.6%
Real Property					
Commercial	1.90%	0.50%	1.4%		0.00%
Residential					
1st 30 days	4.40%		1.4%	3.0%	
next 60 days	1.40%		1.4%		
after 90 days	1.40%		1.4%		
Hotel/Motel	11.670%	1.770%	1.4%	3.0%	5.5%
15) Transportation	6.30%	0.70%	0		5.6%
16) Jet Fuel (Cents per gallon charged)	0.05155	0.00455	0.018		0.029
17) Use Tax	6.8%	0.0%	1.2%		5.6%